

# Exhibit 128

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**From:** Raj Shah <Raj.Shah@solo.com>  
**Sent:** Wednesday, June 13, 2012 6:17 AM  
**To:** Ben-Jacob, Michael  
**Subject:** RE: Ezra

Thanks Michael.

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**From:** Ben-Jacob, Michael [mailto:Michael.Ben-Jacob@kayescholer.com]  
**Sent:** 13 June 2012 14:15  
**To:** Raj Shah; Wells, Peter  
**Cc:** 'rmarkowitz@argremgt.com'; Sanjay Shah; Graham Horn  
**Subject:** Re: Ezra

We reviewed all of this in the last day or two and expect to get the response Out today.

Mbj

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**From:** Raj Shah <Raj.Shah@solo.com>  
**To:** Ben-Jacob, Michael; Wells, Peter  
**Cc:** Richard Markowitz <rmarkowitz@argremgt.com>; Sanjay Shah <Sanjay.Shah@solo.com>; Graham Horn <Graham.Horn@solo.com>  
**Sent:** Wed Jun 13 05:47:36 2012  
**Subject:** RE: Ezra

Michael, Peter,

When do you think you will be in a position to reply to the questions raised by Norton Rose?

Please let me know if we you think a further call with Martin would be helpful.

Kind regards,  
Raj

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**From:** Raj Shah  
**Sent:** 11 June 2012 20:52  
**To:** Michael Ben-Jacob; Peter Wells; Richard Markowitz  
**Subject:** Fwd: Ezra

See attached.

Begin forwarded message:

**From:** "Angsten, Stefan" <Stefan.Angsten@nortonrose.com>  
**Date:** 11 June 2012 20:03:26 GMT+04:00  
**To:** Raj Shah <Raj.Shah@solo.com>  
**Cc:** "Krause, Martin" <martin.krause@nortonrose.com>  
**Subject:** RE: Ezra

Hi Raj,

Please find attached the revised version of the letter to the German Federal Central Tax Authority based on our telephone conversation last Thursday. It is blacklined against the first draft from Kaye Scholer.

<<Letter-re-Ezra-NR-comments-2012-06-11.doc>>

As regards the statements on Sec. 51 et seq. German Fiscal Code, we have relied on the assumptions made in the telco, in particular as to the tuition fees, selection of students etc.

On page 4 you will find a yellow-marked paragraph referring to the non-applicability of Sec. 14 German Fiscal Code, i.e. the non-existence of a commercial business activity. The questions/confirmations inserted on page 4 and 5 are required to make a comprehensive statement on Sec. 14 German Fiscal Code which we will provide.

You may pass the document on to the persons in charge.

Kind regards  
Stefan

**Dr. Stefan Angsten**  
Rechtsanwalt, Steuerberater,  
Debt Capital Markets / Asset Management

**Norton Rose LLP**

Stephanstrasse 15, 60313 Frankfurt, Germany  
Tel +49 69 505096-494 Mob +49 172 6325942

[stefan.angsten@nortonrose.com](mailto:stefan.angsten@nortonrose.com)

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